

Atty. Dkt. No. 039153-0649 (H0982)

**Amendments to the Specification:**

Please amend the specification and follows:

Please replace paragraph [0033] with the following rewritten paragraph:

[0033] Process 100 can be utilized to form integrated circuit 12. According to process 100, structure 11 is formed including strained silicon layer 16 and silicon germanium layer 14 in a step 49-52. In a step 54, structure 15 is provided. Structure 15 can be comprised of a handle wafer substrate such as substrate 19. Insulating layer 21 can be grown or deposited upon substrate 19. Similarly, an insulative layer 17 can be grown upon layer 21. Alternatively, substrate 19 and structure 11 can be purchased with respective layers 17 and 21 already formed.